

SENATE BILL 903

By Southerland

AN ACT to amend Tennessee Code Annotated, Title 4;  
Title 5; Title 6; Title 7; Title 65 and Title 67, relative  
to entities building towers for communications  
service.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 5, is amended by  
adding the following language as a new section:

(a) As used in this section, "unserved area" means an area that does not have  
cellular phone service coverage.

(b) A provider of cellular phone service that builds a cell phone tower in an  
unserved area of this state is entitled to a credit in the amount of half the cost of the  
lease of the property on which the cell phone tower is built, in computing any liability to  
the department for sales or use tax. The provider must provide reasonable proof  
satisfactory to the department in order to receive the credit under this section.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring  
it.